GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Certain amendments to the notification issued in the G.O.Ms.No.259, Revenue (CT-II) Department, Dated 29.6.2017 - Notification- Orders – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 455 Dated: 06-11-2019
Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
(2) G.O.Ms.NO.259, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017.
(3) Notification No.10 of 2019, Central Tax (Rate), Dated: 10.5.2019, Department of Revenue, Ministry of Finance, Government of India.
(4) G.O.Ms.NO.305, Revenue (Commercial Taxes-II) Department, Dated 20.5.2019.
(5) Notification No.20 of 2019, Central Tax (Rate), Dated: 30.9.2019, Department of Revenue, Ministry of Finance, Government of India.
(6) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated.01.10.2019.

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O R D E R:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:07-11-2019.

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby make the following further amendments to the notification issued in the G.O.Ms.NO.259, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017, as subsequently amended .

AMENDMENTS

In the said notification, -

(i) in the Table, -

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

| (3) | (4) | (5) |
|---|---|---|
| "(i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent. | 6 | - |
| (ii) Supply of 'restaurant service' other than at 'specified premises' | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)] |
| (iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)] |
| (iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than-<br>(a) suppliers providing 'hotel accommodation' at 'specified premises', or<br>(b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation*(iv)] |
| (v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) at premises other than 'specified premises' provided by any person other than-<br>(a) suppliers providing 'hotel accommodation' at 'specified premises', or<br>(b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to *Explanation*(iv)] |
| (vi) Accommodation, food and beverage services other than (i) to (v) above | 9 | -"; |

| | | |
|---|---|---|
| Explanation:<br>(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v)in column (3) shall attract State tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.<br><br>(b) This entry covers supply of 'restaurant service' at 'specified premises'<br><br>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.<br>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.<br><br>(e)This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. | | |

(b) against serial number 10, in column (2), after the word "vehicles", the words "with operators" shall be inserted;

(c) against serial number 10, in column (3), in item (iii), the words "or without" shall be omitted;

(d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;

(e) against serial number 15, in column (3), in item (vii), the brackets and words ", (iv)" shall be omitted;

(f) against serial number 17, in column (2), the figures and words ", with or" shall be omitted;

(g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;

(h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

| (3) |
|---|
| "(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viia) above." |

(i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|---|---|---|
| "(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both | 6 | -"; |

(j) against serial number 21, in column (3), in item (ii),for the brackets and words "(i) above", the brackets and words "(i) and (ia) above" shall be substituted;

(k) against serial number 24, in column (2), after the numbers "9986", the brackets, words and figures "(Support services to agriculture, hunting, forestry, fishing, mining and utilities)" shall be inserted;

(l) against serial number 24, in column (3), in item (ii), for the words "Service of", the words "Support services to" shall be substituted;

(m) against serial number 26, in column (3), in item (i), in clause (c), after the words "products", the figures and words ", other than diamonds," shall be inserted;

(n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|---|---|---|
| "(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); | 0.75 | - |
| (ic) Services by way of job work in relation to bus body building; | 9 | - |
| (id) Services by way of job work other than (i), (ia), (ib) and (ic) above; | 6 | -"; |

(o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures "(ia),", the brackets, words and figures "(ib), (ic), (id)," shall be inserted;

(ii) in the paragraph 2A, the word "registered" shall be omitted;

(iii) in paragraph 4 relating to explanation, after clause (xxxi), the following clauses shall be inserted, namely:-

"(xxxii) 'Restaurant service' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.".

(iv) in the 'Annexure: Scheme of Classification of Services', annexed to the notification, -

(a) against serial number 119 to 124, in column (4), for the words "with or without", wherever they occur, the word "with" shall be substituted;

(b) against serial number 232 to 240, in column (4), for the words "with or without", wherever they occur, the word "without" shall be substituted.".

2. This notification shall be deemed to have come into force with effect on and from the 1st day of October, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER